

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Abingdon-on-Thames Parish Council

1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

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Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The inspection period for the exercise of electors' rights does not include the first ten working days of July as specified in the Accounts and Audit Regulations, Part 15 (1). Please note we would anticipate this being taken into consideration when completing the Governance Statement on your 2022/23 Return. The Council will need to take this into account when completing assertion 4 on the 2022-23 Return.

The Council has answered 'Yes' to Box 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2021-22. Therefore, it relates to the Notice announcing the public right to review the 2020-21 return which was published during 2021-22. As noted in our Auditor Report last year, this notice was not correctly advertised therefore this question should have been answered 'No'.

As this point was also raised on the prior year's External Audit report, the Council should also have answered 'No' to Box 7 on the Annual Governance Statement.

Other matters not affecting our opinion which we draw to the attention of the authority:

Section 14(1) of the Audit and Accounts Regulations 2015 requires the period of public rights should be a 'single period of 30 working days'. The Council provided a period of 31 working days in 2021-22 for the review of their records. Whilst we consider providing a longer period than legally required to be a trivial breach of the regulations it can lead to other issues. The Council should look to provide for a period of exactly 30 days in future years.

Where there is a breach in relation to the public rights period (as mentioned above) the Internal Auditor should answer 'No' to Box M of the Annual Internal Audit Report. A 'Yes' answer has however been given which is inconsistent with our knowledge and prior year report. This point was also raised in the prior year.

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We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

External Auditor Name



External Auditor Signature

A handwritten signature in cursive script that reads 'MOORE'.

Date

26/09/2022